

FYE 2009 Review - Annual Financial Report

School District: Boone County
 Audit Firm Name: Von Lehman & Company, Inc.
 Date: 2/23/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	64,578,690.29	65,172,056.29	-593,366.00	65,172,056.00	0.29	
Revenue (State) - 3900 (On-Behalf Payments)	11,317,438.87	21,061,006.87	-9,743,568.00	0.00	21,061,006.87	
Revenue (State) - 3XXX (Not 3900)	43,923,537.00	45,123,537.00	-1,200,000.00	66,184,544.00	-21,061,007.00	
Revenue (Federal) - 4XXX	153,460.49	153,460.49	0.00	153,460.00	0.49	
Total Revenues	119,973,126.65	131,510,060.65	-11,536,934.00	131,510,060.00	0.65	
Expenditures-Not including Transfers Out or On Behalf	110,966,208.43	110,931,930.25	34,278.18	131,992,938.00	-21,061,007.75	
Expenditures-On Behalf	11,317,438.87	21,061,006.87	-9,743,568.00	0.00	21,061,006.87	
Total Expenditures	122,283,647.30	131,992,937.12	-9,709,289.82	131,992,938.00	-0.88	
Excess (Deficiency) of Revenues Over Expenditures	-2,310,520.65	-482,876.47	-1,827,644.18	-482,878.00	1.53	
Other Financing Sources - Not Transfers In	208.80	208.80	0.00	208.00	0.80	
Other Financing Sources - Transfers In Only - 52XX Transfers	413,197.14	412,722.01	475.13	412,722.00	0.01	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	351,712.00	389,212.00	-37,500.00	389,212.00	0.00	
Total Other Financing Sources, Uses and Transfers	61,693.94	23,718.81	37,975.13	23,718.00	0.81	
Net Change in Fund Balance	-2,248,826.71	-459,157.66	-1,789,669.05	-459,160.00	2.34	
Beginning Fund Balance - July 1	18,811,645.58	18,811,645.58	0.00	24,074,708.00	-5,263,062.42	Difference to be determined
Ending Balance - June 30	16,562,818.87	18,352,487.92	-1,789,669.05	23,615,548.00	-5,263,060.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	11,317,438.87	21,061,006.87	-9,743,568.00	0.00	21,061,006.87	On behalf payments are not reported separately in the audit report
On-Behalf Expenditures by Fund	11,317,438.87	21,061,006.87	-9,743,568.00	0.00	21,061,006.87	On behalf payments are not reported separately in the audit report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	821,093.70	299,343.43	521,750.27	299,343.00	0.43	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	3,918,687.40	3,918,687.40	0.00	3,918,687.00	0.40	
Revenue (Federal) – 4XXX	6,772,202.91	6,772,202.91	0.00	6,772,203.00	-0.09	
Total Revenues	11,511,984.01	10,990,233.74	521,750.27	10,990,233.00	0.74	
Expenditures-Not including Transfers Out and not 0280	11,897,415.95	11,375,665.68	521,750.27	11,375,665.00	0.68	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	11,897,415.95	11,375,665.68	521,750.27	11,375,665.00	0.68	
Excess (Deficiency) of Revenues Over Expenditures	-385,431.94	-385,431.94	0.00	-385,432.00	0.06	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	389,212.00	389,212.00	0.00	385,432.00	3,780.00	Classification difference between audit and AFR
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	3,780.06	-3,780.06	0.00	3,780.06	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	389,212.00	385,431.94	3,780.06	385,432.00	-0.06	
Net Change in Fund Balance	3,780.06	0.00	3,780.06	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	3,780.06	0.00	3,780.06	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	1,682,969.00	1,682,969.00	0.00	1,682,969.00	0.00	
Total Revenues	1,682,969.00	1,682,969.00	0.00	1,682,969.00	0.00	
Expenditures-Not including Transfers Out	104,623.35	104,623.35	0.00	104,623.00	0.35	
Total Expenditures	104,623.35	104,623.35	0.00	104,623.00	0.35	
Excess (Deficiency) of Revenues Over Expenditures	1,578,345.65	1,578,345.65	0.00	1,578,346.00	-0.35	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	-245.22	1,544,419.54	-1,544,664.76	1,544,420.00	-0.46	
Total Other Financing Sources, Uses and Transfers	245.22	-1,544,419.54	1,544,664.76	-1,544,420.00	0.46	
Net Change in Fund Balance	1,578,590.87	33,926.11	1,544,664.76	33,926.00	0.11	
Beginning Fund Balance - July 1	-33,926.11	-33,926.11	0.00	-33,926.00	-0.11	
Ending Balance - June 30	1,544,664.76	0.00	1,544,664.76	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	18,618,066.00	18,618,066.00	0.00	18,618,066.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	1,354,851.00	-1,354,851.00	Difference to be determined
Total Revenues	18,618,066.00	18,618,066.00	0.00	19,972,917.00	-1,354,851.00	
Expenditures-Not including Transfers Out	16,065,281.07	17,420,132.07	-1,354,851.00	17,420,132.00	0.07	
Total Expenditures	16,065,281.07	17,420,132.07	-1,354,851.00	17,420,132.00	0.07	
Excess (Deficiency) of Revenues Over Expenditures	2,552,784.93	1,197,933.93	1,354,851.00	2,552,785.00	-1,354,851.07	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	3,465,758.16	6,129,949.16	-2,664,191.00	6,129,949.00	0.16	
Total Other Financing Sources, Uses and Transfers	-3,465,758.16	-6,129,949.16	2,664,191.00	-6,129,949.00	-0.16	
Net Change in Fund Balance	-912,973.23	-4,932,015.23	4,019,042.00	-3,577,164.00	-1,354,851.23	
Beginning Fund Balance - July 1	3,577,164.23	3,577,164.23	0.00	3,577,164.00	0.23	
Ending Balance - June 30	2,664,191.00	-1,354,851.00	4,019,042.00	0.00	-1,354,851.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	1,177,244.53	1,186,263.67	-9,019.14	1,186,265.00	-1.33	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	1,177,244.53	1,186,263.67	-9,019.14	1,186,265.00	-1.33	
Expenditures-Not including Transfers Out	12,586,657.24	12,804,447.24	-217,790.00	12,509,406.00	295,041.24	Difference to be determined
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	12,586,657.24	12,804,447.24	-217,790.00	12,509,406.00	295,041.24	
Excess (Deficiency) of Revenues Over Expenditures	-11,409,412.71	-11,618,183.57	208,770.86	-11,323,141.00	-295,042.57	
Other Financing Sources - Not Transfers In - Not 52XX	14,052,209.72	14,269,999.72	-217,790.00	14,052,210.00	217,789.72	Difference to be determined
Other Financing Sources - Transfers In Only – 52XX Transfers	3,529,197.04	7,738,052.80	-4,208,855.76	7,738,053.00	-0.20	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	77,253.00	-77,253.00	Difference to be determined
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	17,581,406.76	22,008,052.52	-4,426,645.76	21,713,010.00	295,042.52	
Net Change in Fund Balance	6,171,994.05	10,389,868.95	-4,217,874.90	10,389,869.00	-0.05	
Beginning Fund Balance - July 1	13,492,963.11	13,492,963.11	0.00	13,492,963.00	0.11	
Ending Balance - June 30	19,664,957.16	23,882,832.06	-4,217,874.90	23,882,832.00	0.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	152,963,390.19	163,987,593.06	-11,024,202.87	165,342,444.00	-1,354,850.94	Differences explained above
Total Expenditures - Governmental Funds	162,937,624.91	173,697,805.46	-10,760,180.55	173,402,764.00	295,041.46	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-9,974,234.72	-9,710,212.40	-264,022.32	-8,060,320.00	-1,649,892.40	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	14,566,799.76	14,742,834.57	-176,034.81	14,447,791.00	295,043.57	
Net Change in Fund Balance - Governmental Funds	4,592,565.04	5,032,622.17	-440,057.13	6,387,471.00	-1,354,848.83	
Beginning Fund Balance - July 1 - Governmental Funds	35,847,846.81	35,847,846.81	0.00	41,110,909.00	-5,263,062.19	
Ending Fund Balance - June 30 - Governmental Funds	40,440,411.85	40,880,468.98	-440,057.13	47,498,380.00	-6,617,911.02	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	4,347,621.86	4,347,621.86	0.00	4,347,622.00	-0.14	
Total Operating Revenues	4,347,621.86	4,347,621.86	0.00	4,347,622.00	-0.14	
Expenditures-Not including Transfers Out or On-behalf	6,856,807.31	7,294,497.21	-437,689.90	7,760,035.00	-465,537.79	The difference of \$220,382 is due primarily of purchase of capital assets and change in inventory
Expenditures-On Behalf	670,258.50	685,919.50	-15,661.00	0.00	685,919.50	
Expenditures - Depreciation Only (Fund 81)	0.00	193,180.34	-193,180.34	193,180.00	0.34	
Total Operating Expenses	7,527,065.81	8,173,597.05	-646,531.24	7,953,215.00	220,382.05	
Operating Income (Loss)	-3,179,443.95	-3,825,975.19	646,531.24	-3,605,593.00	-220,382.19	
Non-Operating Revenue - Interest Income Only (Local) - 1510	23,064.95	23,064.95	0.00	23,065.00	-0.05	
Revenue (State) – 3XXX	86,613.00	86,613.00	0.00	0.00	86,613.00	Federal and State payments are combined in the audit report
Revenue (State) - 3900 (On-Behalf Payments)	670,258.50	685,919.50	-15,661.00	0.00	685,919.50	Federal and State payments are combined in the audit report
Donated Commodities – 4550	0.00	522,643.00	-522,643.00	522,643.00	0.00	
Revenue (Federal) - 4XXX, not 4550	2,598,846.00	2,650,576.00	-51,730.00	0.00	2,650,576.00	Federal and State payments are combined in the audit report
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	3,423,109.00	-3,423,109.00	Federal and State payments are combined in the audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	3,378,782.45	3,968,816.45	-590,034.00	3,968,817.00	-0.55	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	408,941.95	472,626.05	-63,684.10	472,626.00	0.05	
Net Transfers In (Out)	-408,941.95	-472,626.05	63,684.10	-472,626.00	-0.05	
Change in Net Assets	-209,603.45	-329,784.79	120,181.34	-109,402.00	-220,382.79	
Beginning Net Assets - July 1	2,167,234.68	2,167,234.68	0.00	2,167,235.00	-0.32	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	951,383.00	-951,383.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	1,957,631.23	1,837,449.89	120,181.34	3,009,216.00	-1,171,766.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	404,652.88	-404,652.88	404,653.00	-0.12	
Total Operating Revenues	0.00	404,652.88	-404,652.88	404,653.00	-0.12	
Expenditures-Not including Transfers Out	0.00	404,652.88	-404,652.88	404,653.00	-0.12	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	404,652.88	-404,652.88	404,653.00	-0.12	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	467,469.91	495,421.29	-27,951.38	491,057.00	4,364.29	Difference to be determined
Total Operating Expenses	467,469.91	495,421.29	-27,951.38	491,057.00	4,364.29	
Operating Income (Loss)	-467,469.91	-495,421.29	27,951.38	-491,057.00	-4,364.29	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	505.16	-505.16	506.00	-0.84	
Revenue (State) – 3XXX	294,446.24	251,906.37	42,539.87	0.00	251,906.37	Federal and State payments are combined in the audit report
Revenue (State) - 3900 (On-Behalf Payments)	94,332.68	121,762.68	-27,430.00	0.00	121,762.68	Federal and State payments are combined in the audit report
Revenue (Federal) - 4XXX, not 4550	33,919.68	109,322.89	-75,403.21	0.00	109,322.89	Federal and State payments are combined in the audit report
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	482,993.00	-482,993.00	Federal and State payments are combined in the audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	422,698.60	483,497.10	-60,798.50	483,499.00	-1.90	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-44,771.31	-11,924.19	-32,847.12	-7,558.00	-4,366.19	
Beginning Net Assets - July 1	29,128.97	29,128.97	0.00	39,659.00	-10,530.03	Difference to be determined
Ending Net Assets - June 30	-15,642.34	17,204.78	-32,847.12	32,101.00	-14,896.22	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	4,347,621.86	4,752,274.74	-404,652.88	4,752,275.00	-0.26	Differences explained above
Total Operating Expenses - Proprietary Funds	7,994,535.72	9,073,671.22	-1,079,135.50	8,848,925.00	224,746.22	
Operating Income (Loss) - Proprietary Funds	-3,646,913.86	-4,321,396.48	674,482.62	-4,096,650.00	-224,746.48	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	3,801,481.05	4,452,313.55	-650,832.50	4,452,316.00	-2.45	
Net Transfers In (Out) - Proprietary Funds	-408,941.95	-472,626.05	63,684.10	-472,626.00	-0.05	
Net Income (Loss) - Proprietary Funds	-254,374.76	-341,708.98	87,334.22	-116,960.00	-224,748.98	
Net Assets, July 1, 2008 - Proprietary Funds	2,167,234.68	2,167,234.68	0.00	3,158,277.00	-991,042.32	
Net Assets, June 30, 2009 - Proprietary Funds	1,912,859.92	1,825,525.70	87,334.22	3,041,317.00	-1,215,791.30	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	670,258.50	685,919.50	-15,661.00	0.00	685,919.50	On behalf payments are not reported seperately in the audit report
Fund 51 - On-Behalf Expenditures	670,258.50	685,919.50	-15,661.00	0.00	685,919.50	On behalf payments are not reported seperately in the audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	673.85	9,506,769.95	-9,506,096.10	9,506,771.00	-1.05	See audit report, page 28, note 4
Depreciation Expense - Fund 81	0.00	193,180.34	-193,180.34	202,598.00	-9,417.66	See audit report, page 28, note 4 - difference to be determined

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	12,082,030.05	21,868,689.05	-9,786,659.00	21,868,687.90	1.15	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 35, note 14 - \$21,868,689
On-Behalf Payments (Audit - KDE Web)	-12,082,030.05	-21,868,689.05	9,786,659.00	-21,868,687.90	-1.15	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	673.85	9,506,769.95	-9,506,096.10	0.00	9,506,769.95	
Change Total assets	-673.85	-9,506,769.95	9,506,096.10	0.00	-9,506,769.95	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-673.85	-9,506,769.95	9,506,096.10	0.00	-9,506,769.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	193,180.34	-193,180.34	0.00	193,180.34	
Change Total assets	0.00	-193,180.34	193,180.34	0.00	-193,180.34	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-193,180.34	193,180.34	0.00	-193,180.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	9,418.71	-9,418.71	0.00	9,418.71	
Change Total assets	0.00	-9,418.71	9,418.71	0.00	-9,418.71	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	-9,418.71	9,418.71	0.00	-9,418.71	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	673.85	9,709,369.00	-9,708,695.15	0.00	9,709,369.00	
Change in Total Fixed Assets	-673.85	-9,709,369.00	9,708,695.15	0.00	-9,709,369.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-673.85	-9,709,369.00	9,708,695.15	0.00	-9,709,369.00	